

# Calendar No. 108

111TH CONGRESS  
1ST SESSION

# S. 475

[Report No. 111-46]

To amend the Servicemembers Civil Relief Act to guarantee the equity of spouses of military personnel with regard to matters of residency, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 25, 2009

Mr. BURR (for himself, Mrs. FEINSTEIN, Mr. JOHANNS, Mr. ISAKSON, Mr. SPECTER, Ms. LANDRIEU, Mr. CHAMBLISS, Mr. MARTINEZ, Mr. SESSIONS, Mr. CARDIN, Mr. BYRD, Mr. TESTER, Mr. WYDEN, Mr. BURRIS, Mr. BAYH, Mr. BROWN, Mr. BEGICH, Mr. WICKER, Mr. DURBIN, Mr. RISCH, Mr. BOND, Mr. COBURN, Mr. HATCH, Ms. SNOWE, Ms. MURKOWSKI, Mr. COCHRAN, Mrs. HUTCHISON, Mr. ENSIGN, Mrs. LINCOLN, Mr. BROWNBACK, Mr. BUNNING, Mr. INHOFE, Ms. CANTWELL, Mr. GREGG, Mr. UDALL of Colorado, Mr. THUNE, Mr. VITTER, Mr. LIEBERMAN, Mr. JOHNSON, Mr. DEMINT, Mr. BARRASSO, Mr. CORNYN, Mr. SHELBY, and Mr. ENZI) introduced the following bill; which was read twice and referred to the Committee on Veterans' Affairs

JULY 15, 2009

Reported by Mr. AKAKA, without amendment

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# A BILL

To amend the Servicemembers Civil Relief Act to guarantee the equity of spouses of military personnel with regard to matters of residency, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2   *tives of the United States of America in Congress assembled,*

3   **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Military Spouses Resi-  
5   dency Relief Act”.

6   **SEC. 2. GUARANTEE OF RESIDENCY FOR SPOUSES OF MILI-**

7                   **TARY PERSONNEL FOR VOTING PURPOSES.**

8       (a)    IN    GENERAL.—Section   705    of    the  
9   Servicemembers Civil Relief Act (50 U.S.C. App. 595) is  
10   amended—

11               (1) by striking “For” and inserting the fol-  
12   lowing:

13               “(a) IN GENERAL.—For”;

14               (2) by adding at the end the following new sub-  
15   section:

16               “(b) SPOUSES.—For the purposes of voting for any  
17   Federal office (as defined in section 301 of the Federal  
18   Election Campaign Act of 1971 (2 U.S.C. 431)) or a State  
19   or local office, a person who is absent from a State be-  
20   cause the person is accompanying the person’s spouse who  
21   is absent from that same State in compliance with military  
22   or naval orders shall not, solely by reason of that ab-  
23   sence—

1           “(1) be deemed to have lost a residence or  
2           domicile in that State, without regard to whether or  
3           not the person intends to return to that State;

4           “(2) be deemed to have acquired a residence or  
5           domicile in any other State; or

6           “(3) be deemed to have become a resident in or  
7           a resident of any other State.”; and

8           (3) in the section heading, by inserting “**AND**  
9           **SPOUSES OF MILITARY PERSONNEL**” before the  
10          period at the end.

11          (b) CLERICAL AMENDMENT.—The table of contents  
12        in section 1(b) of such Act (50 U.S.C. App. 501) is  
13        amended by striking the item relating to section 705 and  
14        inserting the following new item:

“See. 705. Guarantee of residency for military personnel and spouses of military personnel.”.

15          (c) APPLICATION.—Subsection (b) of section 705 of  
16        such Act (50 U.S.C. App. 595), as added by subsection  
17        (a) of this section, shall apply with respect to absences  
18        from States described in such subsection (b) on or after  
19        the date of the enactment of this Act, regardless of the  
20        date of the military or naval order concerned.

1   **SEC. 3. DETERMINATION FOR TAX PURPOSES OF RESI-**  
2                   **DENCE OF SPOUSES OF MILITARY PER-**  
3                   **SONNEL.**

4       (a)    IN    GENERAL.—Section   511    of    the  
5    Servicemembers Civil Relief Act (50 U.S.C. App. 571) is  
6    amended—

7               (1) in subsection (a)—  
8                   (A) by striking “A servicemember” and in-  
9                   serting the following:

10               “(1) IN GENERAL.—A servicemember”; and

11               (B) by adding at the end the following:

12               “(2) SPOUSES.—A spouse of a servicemember  
13               shall neither lose nor acquire a residence or domicile  
14               for purposes of taxation with respect to the person,  
15               personal property, or income of the spouse by reason  
16               of being absent or present in any tax jurisdiction of  
17               the United States solely to be with the servicemem-  
18               ber in compliance with the servicemember’s military  
19               orders if the residence or domicile, as the case may  
20               be, is the same for the servicemember and the  
21               spouse.”;

22               (2) by redesignating subsections (c), (d), (e),  
23               and (f) as subsections (d), (e), (f), and (g), respec-  
24               tively;

25               (3) by inserting after subsection (b) the fol-  
26               lowing new subsection:

1       “(c) INCOME OF A MILITARY SPOUSE.—Income for  
2 services performed by the spouse of a servicemember shall  
3 not be deemed to be income for services performed or from  
4 sources within a tax jurisdiction of the United States if  
5 the spouse is not a resident or domiciliary of the jurisdic-  
6 tion in which the income is earned because the spouse is  
7 in the jurisdiction solely to be with the servicemember  
8 serving in compliance with military orders.”; and

9 (4) in subsection (d), as redesignated by para-  
10 graph (2)—

11 (A) in paragraph (1), by inserting “or the  
12 spouse of a servicemember” after “The personal  
13 property of a servicemember”; and

14 (B) in paragraph (2), by inserting “or the  
15 spouse’s” after “servicemember’s”.

16 (b) APPLICATION.—Subsections (a)(2) and (c) of sec-  
17 tion 511 of such Act (50 U.S.C. App. 571), as added by  
18 subsection (a) of this section, and the amendments made  
19 to such section 511 by subsection (a)(4) of this section,  
20 shall apply with respect to any return of State or local  
21 income tax filed for any taxable year beginning with the  
22 taxable year that includes the date of the enactment of  
23 this Act.

## 1 SEC. 4. SUSPENSION OF LAND RIGHTS RESIDENCY RE-

2                   **QUIREMENT FOR SPOUSES OF MILITARY**3                   **PERSONNEL.**

4           (a) IN GENERAL.—Section 508 of the  
5 Servicemembers Civil Relief Act (50 U.S.C. App. 568) is  
6 amended in subsection (b) by inserting “or the spouse of  
7 such servicemember” after “a servicemember in military  
8 service”.

9           (b) APPLICATION.—The amendment made by sub-  
10 section (a) shall apply with respect to servicemembers in  
11 military service (as defined in section 101 of such Act (50  
12 U.S.C. App. 511)) on or after the date of the enactment  
13 of this Act.



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